



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Peter MacDonald
DOCKET NO.: 17-02692.001-R-1
PARCEL NO.: 15-28-310-027

The parties of record before the Property Tax Appeal Board are Peter MacDonald, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$45,967
IMPR.: \$106,418
TOTAL: \$152,385

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of wood siding exterior construction with 2,064 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 9,932 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .56 of a mile of the subject property. The comparables have sites ranging in size from 9,104 to 13,690 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,064 to 2,096 square feet of living area. The dwellings were constructed from 1985 to 1987. Each comparable features a basement with three having finished area,

central air conditioning, one fireplace and a garage with either 400 or 440 square feet of building area. The comparables sold from April 2016 to May 2017 for prices ranging from \$422,000 to \$470,000 or from \$201.72 to \$224.24 per square foot of living area, including land. The appellant's counsel submitted the Multiple Listing Service sheet associated with the sale of comparable #2 which disclosed a recent rehab of the dwelling. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,385. The subject's assessment reflects a market value of \$459,683 or \$222.71 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales located within .362 of a mile from the subject property, with one comparable also used by the appellant. Board of review comparable #4 and the appellant's comparable #2 are the same property. The comparables have sites ranging in size from 8,756 to 11,300 square feet of land area. The comparables were improved with two-story dwellings of wood siding exterior construction ranging in size from 2,064 to 2,252 square feet of living area. The dwellings were constructed from 1985 to 1987. Each comparable features a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 483 square feet of building area. The comparables sold from November 2016 to May 2018 for prices ranging from \$443,000 to \$512,000 or from \$214.63 to \$242.37 per square foot of living area, including land. The board of review provided property record cards of the subject and its comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration, with one comparable common to both parties. The board finds board of review comparable #3 sold in May of 2018, which is less proximate in time to the January 1, 2017 assessment date than the remaining comparable sales in the record.

The Board finds the best evidence of market value to be the remaining nine comparables in the record, which includes the parties' common comparable. These comparables are similar to the subject in location, dwelling size, design, age and features, except eight of the comparables have finished basement area which is a feature the subject lacks. The comparables sold from April 2016 to September 2017 for prices ranging from \$422,000 to \$512,000 or from \$201.72 to \$230.14 per square foot of living area, including land. The subject's assessment reflects a market

value of \$459,683 or \$222.71 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 16, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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